

SENATE BILL 533

Q8

3lr1502

By: **Senators Corderman and McKay**

Introduced and read first time: February 3, 2023

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Washington County – Admissions and Amusement Tax – Repeal**

3 FOR the purpose of repealing the authority of Washington County and municipal
4 corporations in Washington County to impose an admissions and amusement tax;
5 and generally relating to the admissions and amusement tax and Washington
6 County.

7 BY repealing and reenacting, with amendments,

8 Article – Tax – General

9 Section 4–102(b) and (c) and 4–103(a)

10 Annotated Code of Maryland

11 (2022 Replacement Volume)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
13 That the Laws of Maryland read as follows:

14 **Article – Tax – General**

15 4–102.

16 (b) **[A] EXCEPT FOR WASHINGTON COUNTY**, A county may impose, by
17 resolution, a tax on:

18 (1) the gross receipts derived from any admissions and amusement charge
19 in that county; and

20 (2) an admission in that county for a reduced charge or at no charge to a
21 place if there is a charge for other admissions to the place.

22 (c) **[A] EXCEPT FOR A MUNICIPAL CORPORATION IN WASHINGTON**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 COUNTY, A municipal corporation may impose, by ordinance or resolution, a tax on:

2 (1) the gross receipts derived from any admissions and amusement charge
3 in that municipal corporation; and

4 (2) an admission in that municipal corporation for a reduced charge or at
5 no charge to a place if there is a charge for other admissions to the place.

6 4–103.

7 (a) The admissions and amusement tax may not be imposed by:

8 (1) a county on gross receipts derived from any source within a municipal
9 corporation located in that county, if the municipal corporation imposes an admissions and
10 amusement tax on any gross receipts or specifically exempts any gross receipts from the
11 admissions and amusement tax;

12 (2) Baltimore County on gross receipts:

13 (i) of a nonprofit community association that is organized and
14 operated to promote the general welfare of the community that the association serves and
15 the net earnings of which do not inure to the benefit of any stockholder or member of the
16 association; or

17 (ii) derived from any admissions and amusement charge for any
18 activities related to agricultural tourism;

19 (3) Calvert County on gross receipts that are subject to the sales and use
20 tax;

21 (4) [Washington County on gross receipts from an amusement device that
22 is subject to the license and permit requirements of Title 17, Subtitle 4, Part V of the
23 Business Regulation Article;

24 (5) Montgomery County on gross receipts derived within an area
25 designated as an enterprise zone under Title 5, Subtitle 7 of the Economic Development
26 Article from a charge for:

27 (i) admission to a nightclub or room in a hotel, restaurant, hall, or
28 other place where dancing privileges, music, or other entertainment is provided; or

29 (ii) merchandise, refreshment, or a service sold or served in
30 connection with entertainment at a nightclub or room in a hotel, restaurant, hall, or other
31 place where dancing privileges, music, or other entertainment is provided; and

32 [(6)] (5) Harford County on gross receipts derived from:

- 1 (i) any admissions and amusement charge for golf entertainment;
- 2 (ii) any admissions and amusement charge in connection with a
- 3 business that provides drive-in movie entertainment;
- 4 (iii) any admissions and amusement charge for any activities related
- 5 to agricultural tourism; or
- 6 (iv) any admissions and amusement charge by a roller skating rink.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July

8 1, 2023.